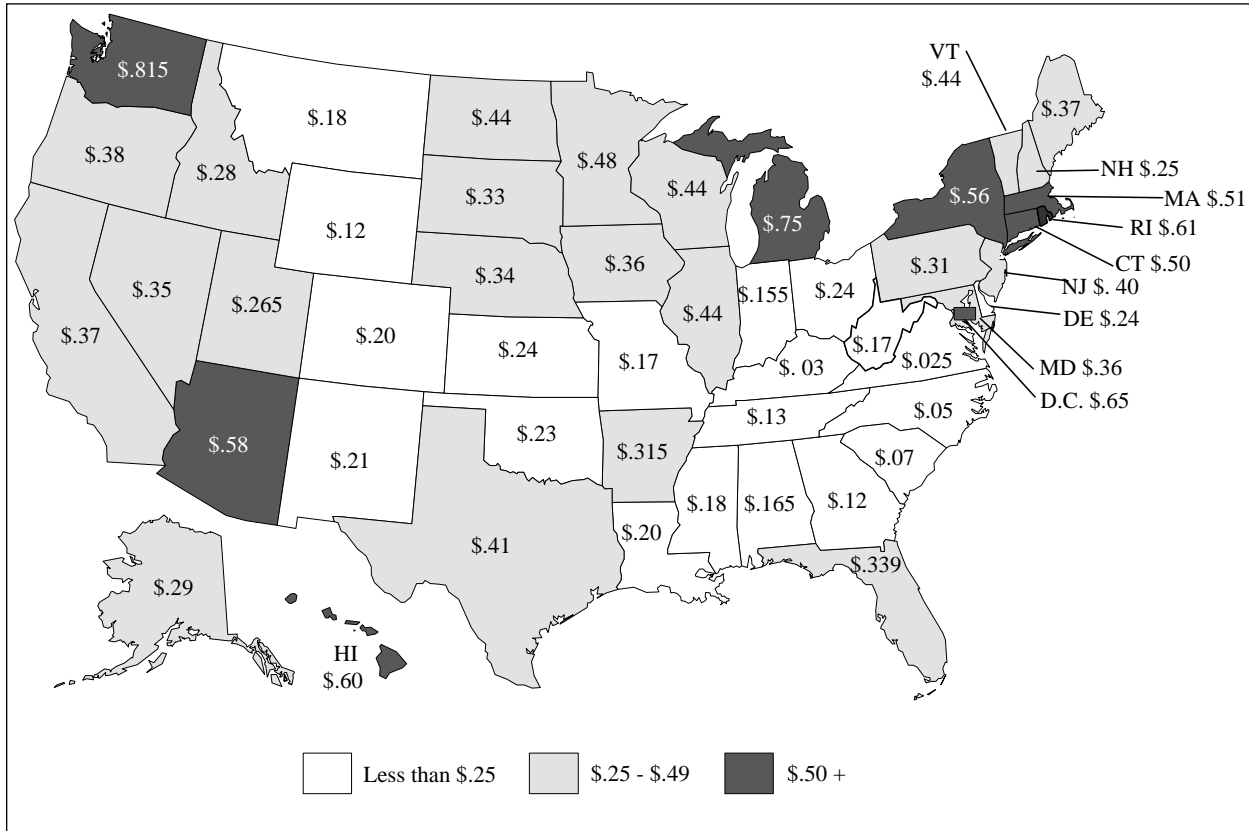


Cigarette Excise Taxes—December 1, 1995



Cigarette Excise Taxes—December 1, 1995

Rank	State	Cents/pack	Rank	State	Cents/pack
1	Washington	81.5	27	Pennsylvania	31.0
2	Michigan	75.0	28	Alaska	29.0
3	District of Columbia	65.0	29	Idaho	28.0
4	Rhode Island	61.0	30	Utah	26.5
5	Hawaii	60.0	31	New Hampshire	25.0
6	Arizona	58.0	32	Delaware	24.0
7	New York	56.0	32	Kansas	24.0
8	Massachusetts	51.0	32	Ohio	24.0
9	Connecticut	50.0	35	Oklahoma	23.0
10	Minnesota	48.0	36	New Mexico	21.0
11	Illinois	44.0	37	Colorado	20.0
11	North Dakota	44.0	37	Louisiana	20.0
11	Vermont	44.0	39	Mississippi	18.0
11	Wisconsin	44.0	39	Montana	18.0
15	Texas	41.0	41	Missouri	17.0
16	New Jersey	40.0	41	West Virginia	17.0
17	Oregon	38.0	43	Alabama	16.5
18	California	37.0	44	Indiana	15.5
18	Maine	37.0	45	Tennessee	13.0
20	Iowa	36.0	46	Georgia	12.0
20	Maryland	36.0	46	Wyoming	12.0
22	Nevada	35.0	48	South Carolina	7.0
23	Nebraska	34.0	49	North Carolina	5.0
24	Florida	33.9	50	Kentucky	3.0
25	South Dakota	33.0	51	Virginia	2.5
26	Arkansas	31.5		Average State Tax	32.7

Smokeless Tobacco Excise Taxes—December 1, 1995



Smokeless Tobacco Excise Taxes—December 1, 1995

State	Smokeless Tobacco Excise Tax	State	Smokeless Tobacco Excise Tax
Washington	75% of wholesale sales price	Illinois	18% of wholesale sales price
Maine	62% of wholesale sales price	Ohio	17% of wholesale sales price
Massachusetts	50% of wholesale sales price	Michigan	16% of wholesale sales price
Vermont	41% of wholesale price	Delaware	15% of wholesale sales price
Hawaii	40% of wholesale sales price	Indiana	15% of wholesale sales price
Idaho	40% of wholesale sales price	Mississippi	15% of manufacturer's list price
Minnesota	35% of wholesale sales price	Nebraska	15% of purchase price
Oregon	35% of wholesale sales price	Montana	12.5% of wholesale sales price
Texas	35% of manufacturer's list price	Kansas	10% of wholesale sales price
Utah	35% of manufacturer's selling price	Missouri	10% of manufacturer's inv. price
California	34% of wholesale sales price	South Dakota	10% of wholesale purchase price
Nevada	30% of wholesale price	Tennessee	6% of wholesale sales price
Oklahoma	30% of factory list price	South Carolina	5% of manufacturer's list price
North Dakota	28% of wholesale purchase price	North Carolina	2% of cost
Alaska	25% of wholesale sales price	Arizona	6 1/2 cents per ounce
Florida	25% of wholesale sales price	Alabama (chew)	3/4 cents per ounce
New Mexico	25% of product value	Alabama (snuff)	1/2 cent per ounce
New Jersey	24% of wholesale price	Georgia	none
Arkansas	23% of manufacturer's selling price	Kentucky	none
Iowa	22% of wholesale sales price	Louisiana	none
Colorado	20% of manufacturer's list price	Maryland	none
Connecticut	20% of wholesale sales price	Pennsylvania	none
New Hampshire	20% of wholesale sales price	Virginia	none
New York	20% of wholesale sales price	Washington DC	none
Rhode Island	20% of wholesale sales price	West Virginia	none
Wisconsin	20% of manufacturer's list price	Wyoming	none